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Third Party Communication: None

UILC: 6223.03-00

Date of Communication: Not Applicable

Number: **201402005**

Release Date: 1/10/2014

From: [REDACTED]

Sent: Tuesday, May 28, 2013 12:16:56 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: What Constitutes the Beginning of the Proceeding?

We must issue an NBAP at least 120 days before we issue an FPAA to the TMP. I.R.C. 6223(d)(1). There is no other statutory requirement.